STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 232-8779

Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Brown County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property Compliance Status: No data

<u>County Official Responsible:</u> Steve Gore <u>Date Took Office:</u> 1/1/2007

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/17/2007

Workplan Detail Requested by DLGF: 12/20/2007

Workplan Detail Submitted: 12/21/2007

2007 Pay 2008 Ratio Study Received:

Workbook Values:

Ratio Study Approved:

Estimated Date for Completion:

6/24/08-ratio study, 7/23/08 - real proprty data

What Work for Dataset has been Accomplished?

due to severe delays, work has not been completed on 7p8 datasets 4/1/08 update: estimate Ratio Study submission on 11/3/08, Real Property Data submission on 12/2/08 Update on 2/25/08: estimate completion & submission on 10/14/08

Roll to Auditor?

4/1/08 update: plan to roll 12/3/08

Plan to roll 7/24/2008

Date for Splits and Combinations Entered? 2/11/2008

2007 Pay 2008 New Construction Entered? 2/11/2008

Date for completed 2007 Sales Disclosures entered? 2/28/2008

Date for Neighborhood Analysis? 3/10/2008

Date for Sales Analysis? 4/7/2008

Date for Land Valuation? 5/5/2008

Date for Improvement Valuation - Cost Approach: 6/2/2008

<u>Date for Improvement Valuation - Income Approach:</u> 6/2/2008

<u>Date for Improvement Valuation - Sales Approach</u>: 6/2/2008

Current Vendor: Nexus Group - 7p8 ratio study

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

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Brown County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property Compliance Status: No data

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

none

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

Plan to tie time frame for completed of 7p8 to the point at which the data becomes available in their new CAMA system. Expect the new system to be online mid-Jan 2008.

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Brown County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: No data

County Official Responsible: Steve Gore

Date Took Office: 1/1/2007

<u>Level of Certification received by or before November 2007:</u> Level II

Estimated Date for Completion:

2/20/2008

What Work for Dataset has been Accomplished?

due to severe delays, work has not been completed on 7p8 datasets; 4/1/08 update: estimate completion & submission of Personal Property data on 5/27/08, Mobile Home data submission on 5/27/08 Update on 2/25/08: estimate completion & submission on 10/14/08

Roll to Auditor?

4/1/08 update: plan to roll 12/3/08

Date for 2008 Mobile Home Valuation:

5/20/08

Current Vendor:

<u>Vendor Contract Must Meet Statutory Deadlines?</u>

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

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Brown County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT Office - Auditor	2007								
Date Data Due	3/15 of the Pay Year								
Date Loaded									
Number of Days Late	47								
Compliance Status									
BUDGETORDER									
Office - Auditor	2007								
Date Data Due	2/15 of the Pay Year								
Date Loaded									
Number of Days Late	76								
Compliance Status									
PARCEL									
Office - Assessor	2007								
Date Data Due	10/1 of the Assessment Year								
Date Loaded									
Number of Days Late	213								
Compliance Status	No data								
PERSPROP									
Office - Assessor	2007								
Date Data Due	10/1 of the Assessment Year								
Date Loaded									
Number of Days Late	213								
Compliance Status	No data								
RATIOSTUDY									
Office - Assessor	2007								
Date Data Due	6/1 of the Assessment Year								
Date Loaded									
Number of Days Late	335								
Compliance Status									

Note: Number of Days Late refers to the most recent submission with Compliance Status noted. Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

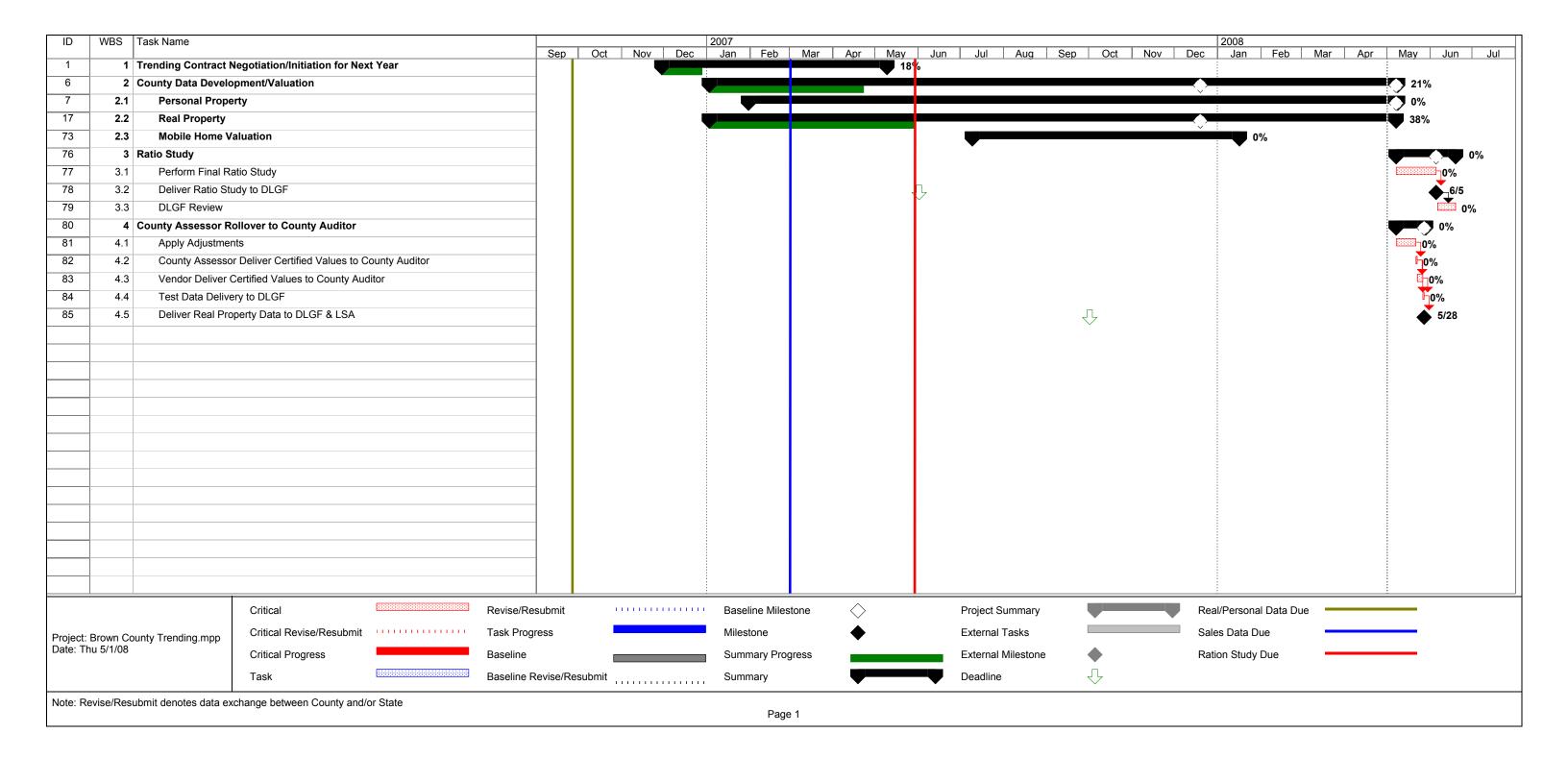
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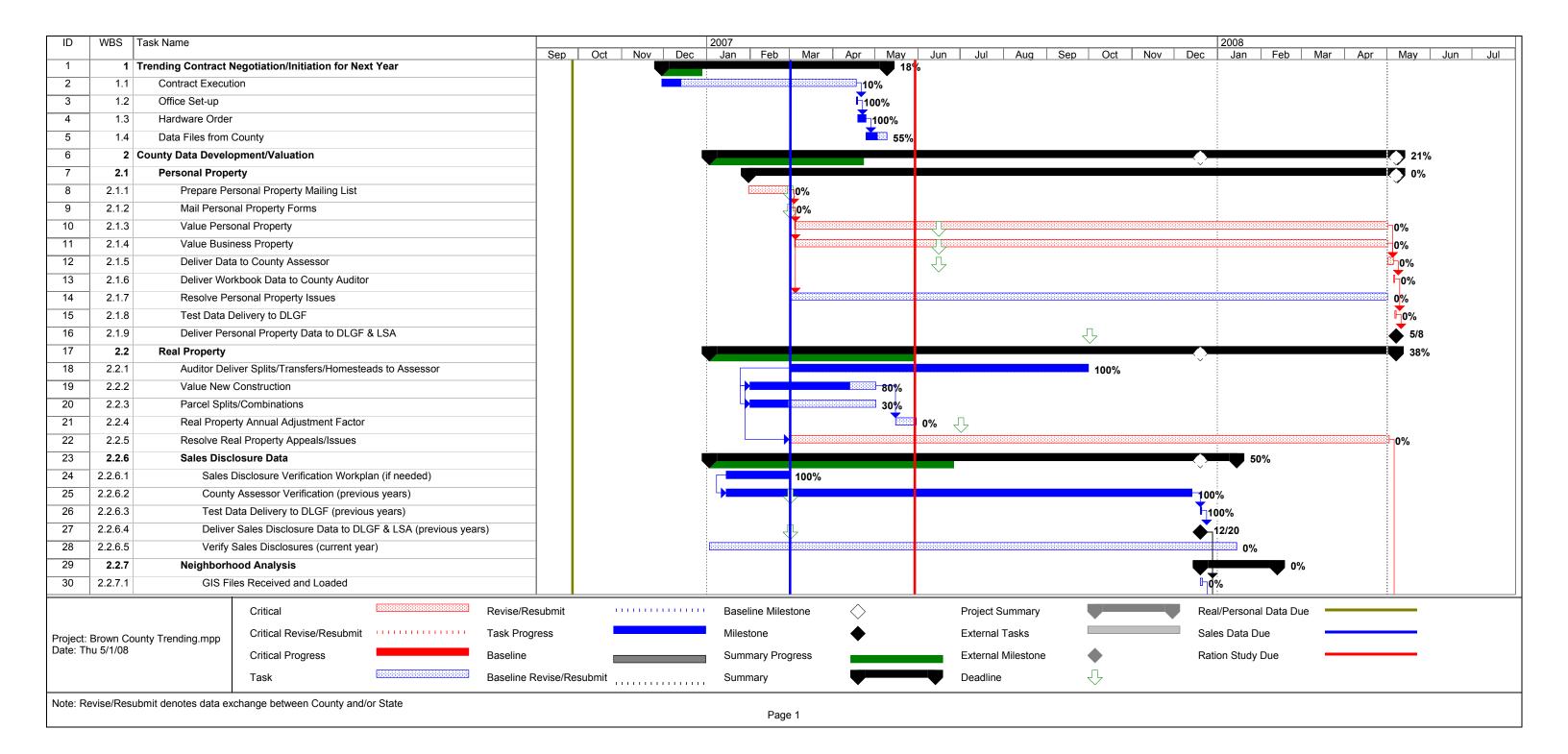
Brown County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC Office - Assessor	2007	
Date Data Due	3/1 of the Pay Year	
Date Loaded		
Number of Days Late	61	
Compliance Status	No data	
TAXDATA Office - Auditor	2007	
Date Data Due	3/1 of the Pay Year	
Date Loaded		
Number of Days Late	61	
Compliance Status	No data	

Note: Number of Days Late refers to the most recent submission with Compliance Status noted. Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

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ID WBS Task Name					2007					2008	
	2nth oring	Sep	Oct No	ov Dec	Jan Feb	Mar Apr	May Jun	Jul Aug S	Sep Oct Nov		May Jun Jul
	Sathering										
	v Definitions									10%	
	Market Areas									1 0%	
	t Area Summary									0%	
	Neighborhood Categories									0%	
	Neighborhood Summary									₩ 0%	
	Analysis									0%	
	ales Files Received from County									10%	
	roduce Sales Validation Guidelines									1 0%	
	eview/Validate Sales									¹ 10%	
41 1.2.7.8.4 Lo	oad Sales to CAMA System									0%	
42 2.2.7.9 Land \	Valuation									0%	
43 !.2.7.9.1 R	un Ratio Study by Township/Neighborhood									H0%	
44 !.2.7.9.2 U	sing Toolset to Develop Base Land Rates									1 0%	
45 !.2.7.9.3 D	efine Landuse Adjustments									0%	
46 !.2.7.9.4 A	pply Adjustments									<u> </u>	
47 !.2.7.9.5 R	e-run Ratio Study									0%	
48 2.2.7.10 Impro	vement Valuation									0%	
49 2.7.10.1 C	ost Approach									0%	
50 7.10.1.1	Update Cost Tables									0%	
51 7.10.1.2	Recost									H <mark>0</mark> %	
52 7.10.1.3	Market Adjustment as Needed									ĕ ¬0%	
53 7.10.1.4	Statistical Analysis									1 0%	
54 7.10.1.5	Value Turnover									1 0%	
55 2.7.10.2 In	come Approach									0%	
56 7.10.2.1	Income Questionnaire									0%	
57 7.10.2.2	Review Current Income Data									10%	
58 7.10.2.3	Review and Input Income Data as Received									10%	
59 7.10.2.4	Build Models										
60 7.10.2.5	Run Income Values									10%	
			<u> </u>		<u>. </u>	. ^	<u> </u>				
	Critical	Revise/Resubmit	11111		Baseline Mile	stone	Pr	roject Summary		Real/Personal Data Due	_
Project: Brown County Trending.mpp	Critical Revise/Resubmit	Task Progress			Milestone	•	Ex	xternal Tasks		Sales Data Due	_
Date: Thu 5/1/08	Critical Progress	Baseline			Summary Pro	gress	E	xternal Milestone	•	Ration Study Due	_
	Task	Baseline Revise/R	esubmit		Summary		De	eadline	<u>.</u>		
Note: Revise/Resubmit denotes data ex	schange between County and/or State				Pag	e 2					

ID	WBS -	Task Name				2007					2008											
			Sep	Oct	Nov D	ec Jan	Feb	Mar	Apr	May	Jun Jul	Aug	Sep	Oct	Nov	De		Feb	Mar Ap	r May	Jun	Jul
	7.10.2.6	Statistical Analysis																Ի 0% i 0%				
62	7.10.2.7	Sales Comparison Approach																₫ 0%				
63	2.7.10.3	Sales Approach														Į.	,	0%				
64	7.10.3.1	Build Models														4						
65	7.10.3.2	Adjust Variables															<u></u> 0%	, 0				
66	7.10.3.3	Run Models															<u></u>	%				
67	7.10.3.4	Run Statistical Analysis																%				
68	7.10.3.5	Make adjustments															<u> </u>	0%				
69	7.10.3.6	Re-run Models and Statistics																0%				
70	7.10.3.7	Value Turnover																0%				
71	2.2.8	Township Deliver Data to County Assessor								↩										<u> </u> 0%		
72	2.2.9	Vendor Deliver Data to County Assessor								Ċ										0%		
73	2.3	Mobile Home Valuation								Ť								0%				
74	2.3.1	Value Mobile Homes									B888)%				
75	2.3.2	Deliver Data to County Auditor																0%				
76	3	Ratio Study																			0%	
77	3.1	Perform Final Ratio Study																		<u> i anno an</u>	<u>_</u> 0%	
78	3.2	Deliver Ratio Study to DLGF									<u></u>										6/5	
79	3.3	DLGF Review																			0%	
80	4	County Assessor Rollover to County Auditor																			0%	
81	4.1	Apply Adjustments																		<u> </u>	, 0	
82	4.2	County Assessor Deliver Certified Values to County Auditor																		10 %		
83	4.3	Vendor Deliver Certified Values to County Auditor																		<u></u> 0	1%	
84	4.4	Test Data Delivery to DLGF								ı										1 0		
85	4.5	Deliver Real Property Data to DLGF & LSA											Į	Ŋ						▲	5/28	



Note: Revise/Resubmit denotes data exchange between County and/or State